

EFFINGHAM COUNTY
BOARD OF TAX ASSESSOR REGULAR SESSION
April 07, 2025 4:00 PM
Minutes

I. Call to Order

Chairman Mr. Larry Brad Green called the Meeting to Order at 4:11pm.

II. Invocation

Chairman Mr. Larry Brad Green gave the Invocation.

III. Staff Present

Chief Appraiser Mr. Neal Groover, Senior Appraiser Mrs. Jennifer Keyes, Ms. Christine Sarna, and Ms. Heather McKenzie are present.

PRESENT

Chairman Larry Brad Green

Vice-Chairman Gussie Nease

Mrs. Janis Bevill

Mr. Scott Morgan

Mrs. Traci Wells

IV. Agenda Approval

After a brief discussion, the Agenda was approved with the addition of a correction, to the Errors and releases, for CEA Sawmill Road LLC, Parcel number 343-1, as well as changes of CUVA Denials for Christopher Heidt et al, parcel numbers 289-13, 290-8, 289-14, and 290-5, to CUVA approvals.

Motion made by Chairman Larry Brad Green, Seconded by Mrs. Janis Bevill.

Voting Yea: Vice-Chairman Gussie Nease, Mr. Scott Morgan, Mrs. Traci Wells

V. Approval of Minutes

1. March 3, 2025, Regular Session Minutes

The March 3, 2025, Regular Session Minutes were approved after a brief discussion.

Motion made by Vice-Chairman Gussie Nease, Seconded by Mr. Scott Morgan.

Voting Yea: Chairman Larry Brad Green, Mrs. Janis Bevill, Mrs. Traci Wells

2. March 10, 2025, Special Called Meeting

The March 10, 2025, Workshop Minutes were approved after a brief discussion.

Motion made by Chairman Larry Brad Green, Seconded by Mrs. Traci Wells.

Voting Yea: Vice-Chairman Gussie Nease, Mrs. Janis Bevill, Mr. Scott Morgan

VI. Consent Agenda

1. April 7, 2025, Errors and Releases

The errors and releases were approved with the addition of a correction for CEA Sawmill Road LLC, Parcel number 343-1.

Motion made by Vice-Chairman Gussie Nease, Seconded by Mrs. Janis Bevill.

Voting Yea: Chairman Larry Brad Green, Mr. Scott Morgan, Mrs. Traci Wells

VII. New Business

1. CUVA & FLPA VALUES

Chief Appraiser Mr. Neal Groover discussed the CUVA & FLPA Values. After the discussion, the CUVA and FLPA values were approved.

Motion made by Chairman Larry Brad Green, Seconded by Vice-Chairman Gussie Nease.
Voting Yea: Mrs. Janis Bevill, Mr. Scott Morgan, Mrs. Traci Wells

2. Timber Values 2025

Chief Appraiser Mr. Neal Groover discussed the Timber Values for 2025. After a discussion, the Timber values were approved.

Motion made by Vice-Chairman Gussie Nease, Seconded by Mrs. Traci Wells.
Voting Yea: Chairman Larry Brad Green, Mrs. Janis Bevill, Mr. Scott Morgan

3. Parcel 315-19A is in a 2018 Covenant and the two sections do not touch.

Senior Appraiser Mrs. Jennifer Keyes discussed the issues with parcel 315-19A. After the discussion the Board agreed with the staff to not breach the CUVA and remain 1 parcel until the CUVA expires.

Motion made by Mrs. Traci Wells, Seconded by Mr. Scott Morgan.
Voting Yea: Chairman Larry Brad Green, Vice-Chairman Gussie Nease, Mrs. Janis Bevill

4. Cuva 30 Day Breach

Ms. Christine Sarna discussed the CUVA 30 day breach notices. After the discussion, the 30 day breach notices were approved.

Motion made by Chairman Larry Brad Green, Seconded by Mrs. Janis Bevill.
Voting Yea: Vice-Chairman Gussie Nease, Mr. Scott Morgan, Mrs. Traci Wells

5. FLPA New Approvals

After a brief discussion the new FLPAs were approved.

Motion made by Vice-Chairman Gussie Nease, Seconded by Mr. Scott Morgan.
Voting Yea: Chairman Larry Brad Green, Mrs. Janis Bevill, Mrs. Traci Wells

6. Cuva New Approvals

The New CUVA applications were approved with the addition of Mr. Christopher Heidt's properties, parcels 289-13, 290-8, 289-14, and 290-5.

Motion made by Chairman Larry Brad Green, Seconded by Vice-Chairman Gussie Nease.
Voting Yea: Mrs. Janis Bevill, Mr. Scott Morgan, Mrs. Traci Wells

7. Cuva Subsequently Acquired

After a discussion with Ms. Christine Sarna, the Subsequently acquired CUVAs were approved.

Motion made by Mrs. Traci Wells, Seconded by Vice-Chairman Gussie Nease.
Voting Yea: Chairman Larry Brad Green, Mrs. Janis Bevill, Mr. Scott Morgan

8. Cuva Continuations

The CUVA Continuations were approved after a brief discussion.

Motion made by Chairman Larry Brad Green, Seconded by Mrs. Traci Wells.
Voting Yea: Vice-Chairman Gussie Nease, Mrs. Janis Bevill, Mr. Scott Morgan

9. Cuva Breach Without Penalty

The CUVA Breaches without penalty were approved.

Motion made by Chairman Larry Brad Green, Seconded by Mrs. Janis Bevill.
Voting Yea: Vice-Chairman Gussie Nease, Mr. Scott Morgan, Mrs. Traci Wells

10. Cuva Denials

Ms. Christine Sarna discussed the CUVA Denials. The denials were approved with the removal of the parcels 289-13, 290-8, 289-14, and 290-5, owned by Christopher Heidt et al, from the denial log.

Motion made by Mrs. Traci Wells, Seconded by Mrs. Janis Bevill.

Voting Yea: Chairman Larry Brad Green, Vice-Chairman Gussie Nease, Mr. Scott Morgan

11. Newkirk Homestead

Chief Appraiser Mr. Neal Groover discussed the Newkirk Homestead. No action is required. The correction to reapply the Homestead was approved with the Errors and Releases.

12. 2025 Subdivision Sales Studies

Senior Appraiser Mrs. Jennifer Keyes discussed the Subdivision Sales Studies. There were changes made that were suggested, by the Board, at the March 10, 2025, Workshop Meeting. After the discussion, the subdivision sales studies were approved.

Motion made by Vice-Chairman Gussie Nease, Seconded by Mrs. Traci Wells.

Voting Yea: Chairman Larry Brad Green, Mrs. Janis Bevill, Mr. Scott Morgan

13. April 7, 2025, Homestead Approvals

The Homestead Approvals were approved after a brief discussion.

Motion made by Vice-Chairman Gussie Nease, Seconded by Mrs. Janis Bevill.

Voting Yea: Chairman Larry Brad Green, Mr. Scott Morgan, Mrs. Traci Wells

14. April 7, 2025, Homestead Denials

After a brief discussion, the Homestead Denials were approved.

Motion made by Chairman Larry Brad Green, Seconded by Mrs. Janis Bevill.

Voting Yea: Vice-Chairman Gussie Nease, Mr. Scott Morgan, Mrs. Traci Wells

15. 2025 Pre-Bill Mobile Home Appeal Log

Senior Appraiser Mrs. Jennifer Keyes discussed the 2025 Mobile Home Appeal Log. After the discussion, the Mobile Home Appeal log was approved.

Motion made by Chairman Larry Brad Green, Seconded by Mrs. Traci Wells.

Voting Yea: Vice-Chairman Gussie Nease, Mrs. Janis Bevill, Mr. Scott Morgan

16. Merrick Hoecht 2022 Toyota Camry Vehicle Appeal

Senior Appraiser Mrs. Jennifer Keyes discussed the 2022 Toyota Camry Motor Vehicle Appeal. After the discussion the Board has agreed to approve a value of \$19,717.

Motion made by Vice-Chairman Gussie Nease, Seconded by Chairman Larry Brad Green.

Voting Yea: Mrs. Janis Bevill, Mr. Scott Morgan, Mrs. Traci Wells

VIII. Staff Report

Chief Appraiser Mr. Neal Groover discussed the staff report.

IX. Adjournment

The Regular Session meeting was adjourned at 5:43pm.

Motion made by Mr. Scott Morgan, Seconded by Mrs. Traci Wells.

Voting Yea: Chairman Larry Brad Green, Vice-Chairman Gussie Nease, Mrs. Janis Bevill